

**State of Illinois**  
**Community College District No. 522**



July 1, 2026 to June 30, 2027

# **Tentative Budget**

Southwestern Illinois College  
2500 Carlyle Avenue  
Belleville, Illinois 62221



## **NOTICE OF PUBLIC HEARING AND MEETING OF THE BOARD OF TRUSTEES**

**NOTICE IS HEREBY GIVEN** that pursuant to the Open Meetings Act of the State of Illinois, the Board of Trustees of Community College District No. 522, St. Clair, Madison, Monroe, Randolph, Washington, Bond, Perry and Montgomery Counties, State of Illinois, that the tentative budget for said community college district for the fiscal year beginning July 1, 2026 will be on file and conveniently available for public inspection between the hours of 8:00 a.m. and 4:00 p.m. CDST, Monday through Friday, at the office of the President, Room 3271, Southwestern Illinois College, 2500 Carlyle Avenue, Belleville, Illinois, beginning the 21<sup>st</sup> day of May 2026 and on the college's website [www.swic.edu](http://www.swic.edu).

**NOTICE IS FURTHER GIVEN** that a public hearing shall be held by Community College District No. 522 to hear comments concerning the FY 2027 tentative budget on Wednesday, the 15<sup>th</sup> day of July 2026 at the hour of 5:30 p.m. CDST, with respect to the district's intention to adopt the FY 2027 budget. A regular meeting of the Board of Trustees will begin immediately following the public hearing for the purpose of adopting the FY 2027 budget. The public hearing and the regular meeting of the Board of Trustees will be held in the Marsh Conference Room at the Belleville Campus, Southwestern Illinois College, 2500 Carlyle Avenue, Belleville, Illinois.

**DATED** this 20<sup>th</sup> day of May 2026.

Beverly J. Fiss, Secretary  
Board of Trustees  
Southwestern Illinois College  
District No. 522

**SOUTHWESTERN ILLINOIS COLLEGE**  
**FY 27 Estimated Budget - Operating Funds**

Description	Tentative Budget FY 2025	Tentative Budget FY 2026	Tentative Budget FY 2027	Budget Increase/ (Decrease)
<b>Revenues</b>				
Property Taxes	25,236,412	28,930,054	30,154,566	\$ 1,224,512
TIF	155,000	155,000	50,000	\$ (105,000)
IDOR CPP Replacement Tax	2,081,393	934,538	600,000	\$ (334,538)
ICCB Credit Hour Grant	6,877,919	7,133,136	6,906,148	\$ (226,988)
ICCB Equalization	5,718,370	4,824,530	4,947,110	\$ 122,580
ICCB CTE	871,089	886,830	50,000	\$ (836,830)
ICCB Other	8,255	6,220	5,000	\$ (1,220)
Federal Government	2,800	0	0	\$ -
Tuition	23,383,272	25,441,425	26,664,920	\$ 1,223,495
Student Fees	7,498,667	7,038,794	7,121,011	\$ 82,217
Sales & Service Fees	1,140,000	695,558	662,000	\$ (33,558)
Interest	4,008,000	5,408,983	6,403,896	\$ 994,913
Other Misc. Rev	470,000	1,279,439	852,024	\$ (427,415)
Transfers in from other funds		1,084,693	1,170,000	\$ 85,307
<b>TOTAL ESTIMATED REVENUE</b>	<b>77,451,177</b>	<b>83,819,200</b>	<b>85,586,675</b>	<b>\$ 1,767,475</b>
<b>Expenditures</b>				
Salaries	39,918,880	45,370,357	46,220,433	\$ 850,076
Benefits	6,362,589	7,016,055	7,278,672	\$ 262,617
Contractual Services	5,154,079	6,126,304	6,106,297	\$ (20,007)
Supplies	8,193,719	9,278,834	10,338,321	\$ 1,059,487
Travel & Meeting Expense	507,093	825,555	727,350	\$ (98,205)
Fixed Charges	520,130	372,948	1,408,942	\$ 1,035,994
Utilities	2,584,473	3,135,470	4,034,296	\$ 898,826
Capital	6,276,584	3,551,148	441,768	\$ (3,109,380)
Institutional Waivers	4,215,000	3,388,000	6,471,360	\$ 3,083,360
Other	2,100	64,300	150,000	\$ 85,700
Transfers to Other Funds	3,716,530	4,690,229	2,409,236	\$ (2,280,993)
<b>TOTAL ESTIMATED EXPENDITURES</b>	<b>\$ 77,451,177</b>	<b>\$ 83,819,200</b>	<b>\$ 85,586,675</b>	<b>\$ 1,767,475</b>
<b>SURPLUS (DEFICIT)</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>FUND BALANCE - BEGINNING</b>		<b>\$ 90,866,964</b>	<b>\$ 85,586,675</b>	
<b>FUND BALANCE - ENDING</b>		<b>\$ 90,866,964</b>	<b>\$ 85,586,675</b>	

**Summary of Budget By Fund  
For The Fiscal Year 2027**

	General			Special Revenue			Debt Service			Capital Projects		Proprietary Funds		Total of All Funds
	Education Fund	Operations and Maintenance Fund	Restricted Purposes Fund	Audit Fund	Liability, Protection and Settlement Fund	Bond and Interest Fund	Working Cash	Operations and Maintenance Fund (Restricted)	Auxiliary Enterprises Fund					
<b>Beginning Balance (est)</b>	\$61,080,152	\$24,506,523	\$2,126,500	\$109,759	\$7,450,616	\$1,987,327	\$49,125,381	\$83,494,768	\$2,829,327				\$232,710,353	
Budgeted Revenues	74,590,979	9,825,697	47,306,980	119,317	3,003,792	7,538,641	1,000,000	1,355,871	12,833,095				\$157,574,371	
Budgeted Expenditures	-70,528,276	-12,649,163	-44,857,473	-88,400	-4,966,254	-7,533,987	0	-23,590,031	-18,998,384				-\$183,211,968	
Budgeted Transfers													\$0	
(to) from other Funds:													\$0	
Education Fund													\$0	
Operatins & Maintenance Fund													\$0	
Restricted Purposes Fund													\$0	
Trust and Agency Fund													\$0	
Auxiliary Enterprise Fund													\$0	
Working Cash Fund													\$0	
Operations & Maintenance Fund (Restr)													\$0	
Interfund Loan													\$0	
Education Fund													\$0	
Operations & Maintenance Fund (Restr.)													\$0	
<b>Budgeted Ending Balance</b>	\$62,733,619	\$22,853,057	\$4,576,007	\$140,676	\$5,488,154	\$1,991,981	\$40,255,381	\$69,960,608	-\$926,726				\$207,072,756	

The Official Budget which is accurately summarized in this document was approved by the Board of Trustees on \_\_\_\_\_

Date

Attest: \_\_\_\_\_  
Secretary, Board of Trustees



**Summary of Budgeted Revenues  
For the Fiscal Year 2027**

**Southwestern Illinois College  
Operating Revenues by Source**

	<b>Education Fund</b>	<b>Operations And Maintenance Fund</b>	<b>Total Operating Fund</b>
<b>Local Government</b>			
Current Taxes	14,317,995	3,037,151	17,355,146
Equity Tax	7,679,652	5,119,768	12,799,420
Payment in Lieu of Taxes (TIF)	50,000	-	50,000
Corporate Personal Property Replacement Taxes	330,000	270,000	600,000
<b>Total Local Government</b>	<b>22,377,647</b>	<b>8,426,919</b>	<b>30,804,566</b>
<b>State Government</b>			
ICCB Credit Hour Grants	6,906,148	-	6,906,148
ICCB Equalization Grants	3,710,333	1,236,778	4,947,110
ICCB Performance Based Funding	5,000	-	5,000
ICCB CTE	50,000	-	50,000
Other (list)*	-	-	-
<b>Total State Government</b>	<b>10,671,481</b>	<b>1,236,778</b>	<b>11,908,258</b>
<b>Student Tuition and Fees</b>			
Tuition	26,664,920	-	26,664,920
Fees	7,121,011	-	7,121,011
Other (list)*	-	-	-
<b>Total Student and Fees</b>	<b>33,785,931</b>	<b>-</b>	<b>33,785,931</b>
<b>Other Sources</b>			
Sales and Service Fees	500,000	-	500,000
Facilities Revenue	-	162,000	162,000
Investments Revenue	6,403,896	-	6,403,896
Non-governmental Grants	-	-	-
Transfer from Other Funds	-	1,170,000	1,170,000
Other (miscellaneous)	852,024	-	852,024
<b>Total Other Sources</b>	<b>7,755,920</b>	<b>1,332,000</b>	<b>9,087,920</b>
<b>Total Budgeted Revenue</b>	<b>74,590,979</b>	<b>10,995,697</b>	<b>85,586,675</b>
<b>Grand Total</b>			<b>85,586,675</b>

**Summary of Budgeted Expenditures  
For The Fiscal Year 2027**

**By Program**

	Education Fund	Operations And Maintenance Fund	Total Operating Fund
Instruction	37,184,204	-	37,184,204
Academic Support	2,612,498	-	2,612,498
Student Services	7,053,306	-	7,053,306
Public Service	441,988	-	441,988
Organized Research	-	-	-
Independent Operations	-	-	-
Operation & Maintenance of Plant	-	12,649,163	12,649,163
Institutional Support	16,789,920	-	16,789,920
Institutional Waivers	6,446,360	-	-
<b>Transfers</b>	-	-	-
<b>Total Budgeted Expenditures</b>	<b>70,528,276</b>	<b>12,649,163</b>	<b>83,177,439</b>

**By Object**

Salaries	42,829,041	3,391,392	46,220,433
Employee Benefits	6,540,945	737,727	7,278,672
Contractual Services	4,582,320	1,523,977	6,106,297
General Materials & Supplies	8,432,294	1,906,027	10,338,321
Conference & Meeting Expenses	713,650	13,700	727,350
Fixed Charges	360,242	1,048,700	1,408,942
Utilities	6,656	4,027,640	4,034,296
Capital Outlay	441,768	-	441,768
Other (list)	6,621,360	-	6,621,360
Provision for contingency	-	-	-
<b>Transfers</b>	-	-	-
<b>Total Budgeted Expenditures</b>	<b>70,528,276</b>	<b>12,649,163</b>	<b>83,177,439</b>

**Budgeted Expenditures  
For The Fiscal Year 2027**

**Education Fund**

	<b>Appropriations</b>	<b>Totals</b>
<b>Instruction</b>		
Salaries	\$ 27,150,229	
Employee Benefits	4,120,859	
Contractual Services	2,394,557	
General Materials and Supplies	3,167,583	
Conference and Meeting Expenses	209,700	
Fixed Charges	24,002	
Utilities	506	
Capital Outlay	91,768	
Other	\$ 25,000	\$ 37,184,204
<b>Academic Support</b>		
Salaries	\$ 733,324	
Employee Benefits	130,595	
Contractual Services	345,321	
General Materials and Supplies	1,395,125	
Conference and Meeting Expenses	7,400	
Fixed Charges	733	
Capital Outlay	-	
Other	\$ -	\$ 2,612,498
<b>Student Services</b>		
Salaries	\$ 5,451,137	
Employee Benefits	757,544	
Contractual Services	212,000	
General Materials and Supplies	358,075	
Conference and Meeting Expenses	273,050	
Fixed Charges	1,500	
Utilities	-	
Capital Outlay	-	
Other	\$ -	\$ 7,053,306
<b>Public Service</b>		
Salaries	\$ 329,026	
Employee Benefits	12,962	
Contractual Services	57,500	
General Materials and Supplies	36,500	
Conference and Meeting Expenses	6,000	
Fixed Charges	-	
Utilities	-	
Capital Outlay	0	
Other	\$ -	\$ 441,988

**Budgeted Expenditures  
For The Fiscal Year 2027**

**Education Fund**

	Appropriations		Totals
Organized Research			
Salaries	\$ -		
Employee Benefits	-		
Contractual Services	-		
General Materials and Supplies	-		
Conference and Meeting Expenses	-		
Other	-	\$ -	-
Independent Operations			
Salaries	-		
Employee Benefits	-		
Contractual Services	-		
General Materials and Supplies	-		
Conference and Meeting Expenses	-		
Fixed Charges	-		
Utilities	-		
Other	-	\$ -	-
Operations and Maintenance of Plant			
Salaries	-		
Employee Benefits	-		
Contractual Services	-		
General Materials and Supplies	-		
Conference and Meeting Expenses	-		
Utilities	-		
Other	-	\$ -	-
Institutional Support			
Salaries	9,165,325		
Employee Benefits	1,518,985		
Contractual Services	1,572,942		
General Materials and Supplies	3,475,011		
Conference and Meeting Expenses	217,500		
Fixed Charges	334,007		
Utilities	6,150		
Capital Outlay	350,000		
Other	\$ 150,000	\$ -	16,789,920
Institutional Aid			
Waivers	6,446,360		6,446,360

**Budgeted Expenditures  
For The Fiscal Year 2027**

**Education Fund**

	<b>Appropriations</b>		<b>Totals</b>
<b>Transfers</b>	\$	- \$	-
<b>Grand Total</b>		\$	<b>70,528,276</b>

**Budgeted Expenditures  
For The Fiscal Year 2027**

**Operations and Maintenance Fund**

	<b>Appropriations</b>	<b>Totals</b>
Operations and Maintenance of Plant		
Salaries	\$ 3,391,392	
Employee Benefits	737,727	
Contractual Services	1,523,977	
General Materials and Supplies	1,906,027	
Conference and Meeting Expenses	13,700	
Fixed Charges	1,048,700	
Utilities	4,027,640	
Capital Outlay		
Other	\$	\$ 12,649,163
<b>Transfers</b>	\$ -	\$ -
<b>Grand Total</b>	<b>\$</b>	<b>12,649,163</b>

**Budgeted Revenues  
For The Fiscal Year 2027**

**Restricted Purposes Fund**

	<b>Revenues</b>	<b>Totals</b>
Local Government Sources		
Local Government Sources	50,000	50,000
State Government Sources		
ICCB Grants	5,000,000	
Adult Ed Grants	500,000	
ISAC	2,000,000	
SURS	17,606,980	
Other IL Govt Sources	2,000,000	27,106,980
Federal Government Sources		
Department of Education	16,000,000	
Department of Labor	250,000	
Federal Pass Through	3,000,000	
Department of Homeland Security	-	
CNCS Passthrough	-	19,250,000
Other Sources		
Non-governmental Gifts, Grants and Bequests	900,000	900,000
<b>Grant Total</b>		<b>47,306,980</b>

**Budgeted Expenditures  
For The Fiscal Year 2027**

**Restricted Purposes Fund**

	<b>Appropriations</b>	<b>Totals</b>
Instruction		
Salaries	\$ 2,059,288	
Employee Benefits	327,868	
Contractual Services	400,301	
General Materials and Supplies	736,398	
Conference and Meeting Expenses	1,110,336	
Fixed Charges	185,200	
Utilities	870	
Capital Outlay	229,494	
Other	\$ 993,155	\$ 6,042,910
Academic Support		
Salaries	\$ 323,400	
Employee Benefits	106,722	
Contractual Services	16,250	
General Materials and Supplies	111,000	
Conference and Meeting Expenses	3,000	
Utilities	-	
Capital Outlay	8,091	
Other	\$ 431,537	\$ 1,000,000
Student Services		
Salaries	\$ 450,585	
Employee Benefits	111,226	
Contractual Services	226,050	
General Materials and Supplies	501,954	
Conference and Meeting Expenses	181,125	
Utilities	1,200	
Capital Outlay	487,071	
Other	\$ 297,024	\$ 2,256,235
Public Service		
Salaries	\$ 4,710,583	
Employee Benefits	861,040	
Contractual Services	489,480	
General Materials and Supplies	142,056	
Conference and Meeting Expenses	327,767	
Fixed Charges	1,226,348	
Utilities	2,676	
Capital Outlay	-	
Other	\$ 733,101	\$ 8,493,051

**Budgeted Expenditures  
For The Fiscal Year 2027**

**Restricted Purposes Fund**

	<b>Appropriations</b>	<b>Totals</b>
Operations and Maintenance of Plant		
Salaries	453,375	
Employee Benefits	142,835	
Contractual Services	4,524,555	
General Materials and Supplies	350,000	
Conference and Meeting Expenses	-	
Fixed Charges	201,000	
Utilities	654,000	
Capital Outlay	318,371	
Other	255,865 \$	6,900,001

**Budgeted Expenditures  
For The Fiscal Year 2027**

**Restricted Purposes Fund**

	<b>Appropriations</b>		<b>Totals</b>
Institutional Support			
Salaries	\$ -		
Employee Benefits	-		
Contractual Services	2,418,168		
General Materials and Supplies	37,753		
Conference and Meeting Expenses	-		
Fixed Charges	-		
Utilities	-		
Capital Outlay	102,375		
Other	\$ -	\$	2,558,296
Scholarships, Student Grants & Waivers			
Salaries	\$ -		
Employee Benefits	-		
Contractual Services	-		
General Materials and Supplies	-		
Conference and Meeting Expenses	-		
Fixed Charges	-		
Utilities	-		
Capital Outlay	-		
Other	\$ 17,606,980	\$	17,606,980
<b>Grand Total</b>		<b>\$</b>	<b>44,857,473</b>

**Budgeted Revenues  
For The Fiscal Year 2027**

**Audit Fund**

	<b>Revenues</b>	<b>Totals</b>
Local Government Sources		
Current Taxes	\$ 119,317	
Back Taxes		
Total Local Government Sources		\$ 119,317
Other Sources		
Investment Revenue	\$	
Other Revenue	-	\$ -
<b>Grand Total</b>		<b>\$ 119,317</b>

**Budgeted Expenditures  
For The Fiscal Year 2027**

**Audit Fund**

	<b>Appropriations</b>	<b>Totals</b>
Institutional Support		
Contractual Services	\$ 88,400	
General Materials & Supplies	-	
<b>Grand Total</b>		<b>\$ 88,400</b>

**Budgeted Revenues  
For The Fiscal Year 2027**

**Liability, Protection and Settlement Fund**

	<b>Revenues</b>	<b>Totals</b>
Local Government Sources		
Current Taxes	\$ 2,353,792	
Unemployment Compensation Tax		
Property/Casualty Ins Tax		
Medicare Tax		
Social Security Tax	650,000	
Total Local Government Sources		\$ 3,003,792
<b>Grand Total</b>		<b>\$ 3,003,792</b>

**Budgeted Expenditures  
For The Fiscal Year 2027**

**Liability, Protection and Settlement Fund**

	<b>Appropriations</b>	<b>Totals</b>
Institutional Support		
Salaries	\$ 1,485,787	
Employee Benefits	998,087	
Contractual Services	600,950	
General Materials & Supplies	167,500	
Travel & Meeting Expense	40,330	
Fixed Charges	1,013,000	
Utilities	10,600	
Capital Outlay	650,000	
Other Expenditures	-	
<b>Grand Total</b>		<b>\$ 4,966,254</b>

**Budgeted Revenues  
For The Fiscal Year 2027**

**Bond & Interest Fund**

	<b>Revenues</b>	<b>Totals</b>
Local Government Sources		
Current taxes	\$ 7,538,641	
Back taxes	-	
Total Local Government Sources	\$	7,538,641
<b>Grand Total</b>	<b>\$</b>	<b>7,538,641</b>

**Budgeted Expenditures  
For The Fiscal Year 2027**

**Bond & Interest Fund**

	<b>Appropriations</b>	<b>Totals</b>
Institutional Support		
Contractual Services	5,000	
Fixed Charges	\$ 7,528,987	
Finance Charges		
Expenditures	\$	7,533,987
<b>Grand Total</b>	<b>\$</b>	<b>7,533,987</b>

**Budgeted Revenues  
For The Fiscal Year 2027**

**Operations and Maintenance Fund (Restricted)**

	<b>Revenues</b>	<b>Totals</b>
Local Government Sources		
Current taxes	\$ 1,355,871	
Back taxes	-	
Total Local Government Local Government Sources	\$	1,355,871
State Government Sources		
CDB	\$ -	
State Government Sources		\$ -
Federal Government Sources	\$ -	\$ -
Other Sources		
Sales and Service Fees	\$ -	
Facilities Revenue	-	
Investment Revenue	-	
Non-govt', Gifts, Grants and Bequests	-	
Other (specify)	-	
Total Other Sources		\$ -
<b>Transfers</b>		
Working Cash	\$ 8,700,000	
<b>Total Transfers</b>		<b>\$ 8,700,000</b>
<b>Grand Total</b>		<b>\$ 10,055,871</b>

**Budgeted Expenditures  
For The Fiscal Year 2027**

**Operations and Maintenance Fund (Restricted)**

	<b>Appropriations</b>	<b>Totals</b>
Institutional Support		
Contractual Services	\$ 1,343,003	
Capital Outlay	22,247,028	
<b>Grand Total</b>		<b>\$ 23,590,031</b>

**Budgeted Revenues  
For The Fiscal Year 2027**

**Auxiliary Enterprise Fund**

	<b>Revenues</b>	<b>Totals</b>
Local Government Sources	12,192,895	<b>12,192,895</b>
Sales and Service Fees	\$ 640,200	
Investment Revenue		
Non-govt', Gifts, Grants and Bequests		
	\$	640,200
Transfer from Other Funds	\$	<b>2,409,236</b>
<b>Grand Total</b>	<b>\$</b>	<b>15,242,331</b>

**Budgeted Expenditures  
For The Fiscal Year 2027**

**Auxiliary Enterprise Fund**

	<b>Appropriations</b>	<b>Totals</b>
Independent Operations		
Salaries Non-Parameter	\$ 7,233,155	
Employee Benefits	849,456	
Contractual Services	1,193,370	
General Materials & Supplies	2,343,271	
Travel & Meeting Expense	2,588,613	
Fixed Charges	2,386,688	
Utilities	-	
Capital Outlay	500,000	
Other	205,746	
Waivers	1,698,085	
Total Expenses	- \$	18,998,384
<b>Transfers to Other Funds</b>	<b>\$ - \$</b>	<b>-</b>
<b>Grand Total</b>	<b>\$</b>	<b>18,998,384</b>